

New  
**Treasury Documentation**

**Subject:** Potentially Dangerous Taxpayer/Debtor, Report

**For:** EMPLOYEE HANDBOOK  
HEALTH AND SAFETY HANDBOOK  
SUPERVISOR HANDBOOK

**Also See:** ET-03140

**Identification**

PT-03246

Procedure

10-1-2006

**Effective Date  
Replaces**

PT-03246 (4-1-2006)

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Employee

**Notes:** The purpose of this Procedure is to address threats of violence by a taxpayer/debtor or any other individual to an employee or the Department of Treasury.

Threats of suicide by a taxpayer should be handled with discretion. If there is substantial reason to believe someone will harm him/herself or others, the employee should document the call and discuss with supervisor to determine if they should immediately contact the State Police at (517) 322-1907 to report the situation. Provide the taxpayer's/debtor's address and all other pertinent information needed for the State Police to handle the concern.

1. Receives telephone, written or face-to-face threat of violence by a taxpayer/debtor against the employee or the Department.

**WHEN: Immediately**

2. If threat of violence is face-to-face, calls emergency contact number for that building.

**WHEN: Once Out of Danger**

3. Writes down the specific details of the threat, including the exact words used by the taxpayer/debtor.

**WHEN: Immediately**

4. Informs supervisor of incident.
5. Ensures that steps 2 and 3 have been completed; if not, completes these steps with employee.
6. Completes form 1117 REPORT OF POTENTIALLY DANGEROUS TAXPAYER/DEBTOR (PDT).
  - A. If threat of violence is from written correspondence, attaches original correspondence to 1117.
  - B. Prints out and attaches copy of the taxpayer/debtor account screen, if available.

Supervisor (cont.)      7. Hand-delivers or faxes 1117 to Treasury's Human Resources (HR) Division.

- A. If faxed, also mails original form and correspondence to HR Division, Health and Safety Office.

Health and Safety Representative      8. Reviews 1117 for completeness.

- A. Contacts employee for clarification of details if needed.

9. If threat warrants police intervention, contacts appropriate police agency to report the threat if not already contacted.

10. For threats made in offices other than the Secondary or Capital complexes where a security guard is stationed, contacts the security guard to inform them of the details of the threat.

11. Completes "Human Resources Division Use Only" section of 1117.

12. Faxes copy of 1117 to Administrator, Collection Division.

13. Files original 1117 in Potentially Dangerous Taxpayer/Debtor (PDT) file.

Collection Division Administrator      14. Reviews information on 1117 and determines if a PDT indicator should be placed on the account screens.

15. If PDT indicator is needed, completes form 933 REQUEST FOR POTENTIALLY DANGEROUS TAXPAYER INDICATOR.

16. Completes "Collection Division Use Only" section of 1117.

17. Sends copy of 1117 to HR.

18. Files copy of 1117 in division's PDT file.

**End**